



CT-5  
SF 46855  
Revised 7/97

Indiana Department of Revenue  
P.O. Box 901  
Indianapolis, IN 46206-0901

**LICENSED CIGARETTE DISTRIBUTOR'S  
MONTHLY CIGARETTE TAX RETURN**

For the period of \_\_\_\_\_, 19\_\_\_\_

Name of License Holder (as indicated on license)		Mailing Address		Cigarette Distributor's License#
City or Town	County	State	Zip Code	Federal ID Number

**CIGARETTE STOCK AMOUNT**

1. Beginning Inventory of Unstamped Cigarettes.....	1.		
2. Purchases of Unstamped Cigarettes (From attached Schedules CT-12A and CT-12B).....	2.		
3. Total Inventory (Add Lines 1 and 2).....	3.		
4. Ending Inventory of Unstamped Cigarettes (From attached Schedule CT-11).....	4.		
5. Sales in Interstate Commerce (From attached Schedule CT-12D).....	5.		
Individual State Totals			
A	B	C	D
6. Sales to Indiana Licensed Distributors (From attached Schedule CT-12E).....	6.		
7. Total Deductions (Add Lines 4, 5 and 6).....	7.		
8. Number of Cigarettes Stamped (Line 3 minus Line 7).....	8.		
9. Tax on Cigarettes (Multiply Line 8 by current tax rate).....	9.		

**CIGARETTE TAX STAMP ACCOUNT**

	A	B	C
	Full Roll Stamps \$ Value	Partial Roll and Wides Stamps \$ Value	25's Special Stamps \$ Value
1. Beginning Inventory of Tax Stamps			
2. Purchases of Tax Stamps (From attached Schedule CT-11)			
3. Total Inventory (Add Lines 1 and 2)			
4. Ending Inventory of Tax Stamps (From attached Schedule CT-11)			
5. Total Stamps Used (Line 3 minus Line 4)			
6. Total Cigarette Tax Stamps Used (Add Line 5 of columns A, B and D)			

I hereby declare under penalties of perjury that the information contained in this return, including accompanying schedules and statements, is true, correct and complete to the best of my knowledge and belief.

Signature of Taxpayer or Agent	Title
Telephone Number ( )	Date

**IMPORTANT:** A RETURN MUST BE FILED EACH MONTH WITHIN 15 DAYS FOLLOWING THE LAST DAY OF THE PERIOD BEING REPORTED.

## INSTRUCTIONS FOR FORM CT-5

- A. Indicate the period and year for which the return is being filed in the appropriate spaces provided.
- B. Indicate the Licensed Cigarette Distributor's name, address, license number, city or town, county, state, zip code and federal identification number in the appropriate spaces provided.

### CIGARETTE STOCK ACCOUNT

Unstamped Cigarettes: Any cigarettes which do not have an Indiana cigarette stamp affixed to the original packages, regardless if another state's stamp is affixed.

**Line #1:** Beginning Inventory of Unstamped Cigarettes - Indicate the number of unstamped cigarettes in inventory at the beginning of the reporting period (**NOTE: This figure must agree with the closing inventory of the previous month**).

**Line #2:** Purchases of Unstamped Cigarettes

- A. Indicate the number of cigarettes imported into Indiana which do not bear an Indiana cigarette stamp. This figure must be supported by filing an itemization of these cigarettes on Schedule CT-12A.
- B. Also, indicate the number of cigarettes purchased in Indiana which do not bear an Indiana cigarette stamp. This figure must be supported by filing an itemization of these cigarettes on Schedule CT-12B.
- C. The totals of Schedules CT-12A and CT-12B are to be added and the total indicated on Line #2 of CT-5.

**Line #3:** Total Inventory - Indicate the sum of Lines #1 and #2.

**Line #4:** Ending Inventory of Unstamped Cigarettes - Indicate the number of the unstamped cigarettes in inventory at the close of business on the last day of the reporting period. This figure must be supported by filing an itemization of these cigarettes on Schedule CT-11. Included in this figure should be all out-of-state stamped cigarettes (saleable and damaged).

**Line #5:** Sales in Interstate Commerce - Indicate the number of unstamped cigarettes shipped from Indiana to another state. This figure must be supported by filing an itemization of each shipment on Schedule CT-12D. Separate state totals and insert in boxes A through C. Use box D to report out of state stamped cigarettes returned to manufacturer from Schedule 13. Total boxes A through D and insert on line 5.

**Line #6:** Sales to Indiana Licensed Distributors - Indicate the number of unstamped cigarettes sold to Indiana licensed cigarette distributors whether shipment is made direct from your Indiana warehouse or from an out-of-state distributor or manufacturer. This figure must be supported by filing an itemization of each sale on Schedule CT-12E.

**Line #7:** Total Deductions - Indicate the total of Lines #4, #5 and #6.

**Line #8:** Number of Cigarettes Stamped - Indicate the total of Line #3 minus Line #7.

**Line #9:** Tax on Cigarette - Indicate the total of Line #8 multiplied by the current tax rate.

### CIGARETTE TAX STAMP ACCOUNT

Only those licensed cigarette distributor's that buy unstamped cigarettes are required to complete this section.

This inventory is an inventory of the Indiana cigarette tax stamps.

**Line #1:** Beginning Inventory of Tax Stamps - Indicate the value of all cigarette stamps not affixed to original packages in inventory at the beginning of the reporting period in columns A, B and C. (**NOTE: This figure must agree with the closing inventory of the previous reporting period.**)

**Line #2:** Purchases of Tax Stamps - Indicate the value of cigarette tax stamps purchased during the month in columns A, B and C. These figures must be supported by filing an itemization of these purchases on Schedule CT-11.

**Line #3:** Total inventory of Tax Stamps - Indicate the total of lines #1 and #2 of columns A, B and C in the appropriate spaces.

**Line #4:** Ending Inventory of Tax Stamps - Indicate the value of all cigarette stamps not affixed to original packages in inventory at the close of business on the last day of the reporting period. This figure must be supported by filing an itemization of these cigarettes on Schedule CT-11.

**Line #5:** Total Stamps Used - Indicate the total of Line #3 minus Line #4 in columns A, B and C.

**Line #6:** Total Cigarette Tax Used - Indicate the total of Line #5 of columns A, B and C.